



Trustees' Financial Summary

FY2002-03

Submit ID: 0031-317118060000

03 Blaine County
0031 Harlem H S

Due Dates:

Trustees' Financial Summary due to County Superintendent August 15

Trustees' Financial Summary due to Office of Public Instruction 2nd Monday in September

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 20.*
- *This report and any amendments initiated by the district through December 20 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk Teresa Cornell

Phone #: (406) 353-2289

(Signature)

(Date)

Chair, Board of Trustees Charles Kulbeck

(Signature)

(Date)

County Superintendent Carol Elliot

(Signature)

(Date)

Software

Accounting Package: Computer Software Associates

For FY03 did the district employ a certified special education director? No

As reported on Annual Data Collection (ADC), the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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PRC	Title	Project Type	Project Number	CFDA #
103	Title VI,Part B,Subpart 1,Small Rural	FEDERAL	S358A023737	84.358A
113	Transfer from Tuition	LOCAL		
123	Indirect Cost Recovery	LOCAL		
130	Drug & Violence Prevention/MS	FEDERAL	S184K00185-02	84.184K
161	Bilingual Education	FEDERAL	T288S010449	84.288S
287	Drug & Violence Prevention/Middle School	FEDERAL	S184K000185-01	84.184K
310	Vo Ed Agriculture	STATE	01-81-0304-40-460	State
313	Title I, Part A, Improving Basic Programs	FEDERAL	0300303103	84.010A
323	Title I, Part A, Accountability	FEDERAL	0300303203	84.348A
329	Jobs for Montana Graduates	STATE	3-007	State
340	Vo Ed Family & Consumer Science	STATE	01-81-0304-20-025	State
350	Vo Ed Tech Ed/Industrial Arts	STATE	01-81-0304-21-026	State
352	School Repair & Renovation - DOE	FEDERAL	S352B010062	84.352B
360	Vo Ed Business/Marketing	STATE	01-81-0304-07-024	State
413	Bilingual Education - Program Development &	FEDERAL	T288S010449-02	84.288S
473	GEAR UP	FEDERAL	600-022	84.334
602	21st Century Comm Learning	FEDERAL	S287A001227-02	84.287
823	Vo Ed Carl D Perkins-Basic	FEDERAL	0300318103BG	84.048A

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ASSETS, LIABILITIES, AND FUND BALANCE		GENERAL FUND (01)	TRANSP FUND (10)	BUS DEPRECIATION FUND (11)	SCHOOL FOOD SERVICES FUND (12)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	94,177.43	17,326.93	21,934.73	
02	Taxes Receivable - Real and Personal (120-149)	10,659.07	2,522.66	721.91	
03	Taxes Receivable - Protested (150-159)	623.06	180.71	3.40	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)	3,747.50			
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	109,207.06	20,030.30	22,660.04	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)	1,414.65	174.55		
25	Deferred Revenue (680)	11,282.13	2,703.37	725.31	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES	12,696.78	2,877.92	725.31	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	96,510.28	17,152.38	21,934.73	
52	TOTAL FUND BALANCE/EQUITY	96,510.28	17,152.38	21,934.73	
53	TOTAL LIABILITIES AND FUND BALANCE	109,207.06	20,030.30	22,660.04	



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ASSETS, LIABILITIES, AND FUND BALANCE		TUITION FUND (13)	RETIREMENT FUND (14)	MISCELLANEOUS PROGRAMS FUND (15)	ADULT EDUCATION FUND (17)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		64,802.33	-14,073.67	311.42
02	Taxes Receivable - Real and Personal (120-149)				29.81
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			21,577.52	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS		64,802.33	7,503.85	341.23
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			2,628.48	
25	Deferred Revenue (680)			1,797.18	29.81
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			4,425.66	29.81
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		64,802.33	3,078.19	311.42
52	TOTAL FUND BALANCE/EQUITY		64,802.33	3,078.19	311.42
53	TOTAL LIABILITIES AND FUND BALANCE		64,802.33	7,503.85	341.23

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ASSETS, LIABILITIES, AND FUND BALANCE		TRAFFIC EDUCATION FUND (18)	NON-OPERATING FUND (19)	LEASE RENTAL AGREEMENT FUND (20)	COMPENSATED ABSENCE LIABILITY FUND (21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	2,447.92			9,877.34
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	3,120.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	5,567.92			9,877.34
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	5,567.92			9,877.34
52	TOTAL FUND BALANCE/EQUITY	5,567.92			9,877.34
53	TOTAL LIABILITIES AND FUND BALANCE	5,567.92			9,877.34

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ASSETS, LIABILITIES, AND FUND BALANCE		METAL MINES TAX RESERVE FUND (24)	STATE MINING IMPACT FUND (25)	IMPACT AID FUND (26)	LITIGATION RESERVE FUND (27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			406,747.61	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			406,747.61	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)			5,646.65	
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			5,646.65	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)			401,100.96	
52	TOTAL FUND BALANCE/EQUITY			401,100.96	
53	TOTAL LIABILITIES AND FUND BALANCE			406,747.61	

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ASSETS, LIABILITIES, AND FUND BALANCE		TECHNOLOGY FUND (28)	FLEXIBILITY FUND (29)	DEBT SERVICE FUND (50)	JUDGMENT FUND (51)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	157.24	2,063.75	1,277.01	
02	Taxes Receivable - Real and Personal (120-149)			253.98	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	157.24	2,063.75	1,530.99	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)			253.98	
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES			253.98	
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)	157.24	2,063.75	1,277.01	
52	TOTAL FUND BALANCE/EQUITY	157.24	2,063.75	1,277.01	
53	TOTAL LIABILITIES AND FUND BALANCE	157.24	2,063.75	1,530.99	

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ASSETS, LIABILITIES, AND FUND BALANCE		BUILDING FUND (60)	BUILDING RESERVE FUND (61)	DAYCARE/PRESCHOOL FUND (70)	INDUSTRIAL ARTS FUND (71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		4,809.29		
02	Taxes Receivable - Real and Personal (120-149)		255.79		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS		5,065.08		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)		725.00		
25	Deferred Revenue (680)		255.79		
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES		980.79		
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
48	Fund Balance for Budget (961-970)		4,084.29		
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY		4,084.29		
53	TOTAL LIABILITIES AND FUND BALANCE		5,065.08		

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ASSETS, LIABILITIES, AND FUND BALANCE		ENTERPRISE FUND - MISCELLANEOUS (72)	DATA PROCESSING FUND (73)	PURCHASING FUND (74)	CENTRAL TRANSP FUND (75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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ASSETS, LIABILITIES, AND FUND BALANCE		INSTRUCTIONAL MATERIALS CENTER FUND (76)	MISCELLANEOUS INTERNAL SERVICE FUND (77)	SELF INSURANCE FUND - HEALTH (78)	SELF INSURANCE FUND - LIABILITY (79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
31	Compensated Absences Payable (760)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)				
50	Contributed Capital (921)				
51	Retained Earnings (930-940)				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		ENDOWMENT FUND (81)	INTERLOCAL AGREEMENT FUND (82)	STUDENT EXTRA-CURRICULAR FUND (84)	MISCELLANEOUS TRUST FUND (85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			35,981.91	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			35,981.91	
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
24	Other Current Liabilities (621-679)				
25	Deferred Revenue (680)				
26	Other Liabilities (690-699)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
36	Reserve for Inventories (951)				
37	Reserve for Encumbrances (953)				
38	Reserve for Endowments (954)				
48	Fund Balance for Budget (961-970)			35,981.91	
52	TOTAL FUND BALANCE/EQUITY			35,981.91	
53	TOTAL LIABILITIES AND FUND BALANCE			35,981.91	



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ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	119,482.34	477,380.25		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	119,482.34	477,380.25		
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)	119,482.34	477,380.25		
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	119,482.34	477,380.25		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	119,482.34	477,380.25		

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - A FUND (90)	AGENCY - B FUND (91)	AGENCY - C FUND (92)	AGENCY - D FUND (93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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ASSETS, LIABILITIES, AND FUND BALANCE		AGENCY - E FUND (94)	CAFETERIA/ FLEX PLAN FUND (95)	GENERAL FIXED ASSET ACCOUNT GROUP FUND (98)	GENERAL LONG TERM DEBT ACCT GROUP FUND (99)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
10	Land and Land Improvements (311-322)			7,871.19	
11	Buildings and Building Improvements (331 & 332)			3,947,186.68	
12	Machinery and Equipment (341 & 342)			1,366,450.40	
13	Construction Work in Progress (351)				
14	Amount Available in Debt Service and Compensated Absence Funds (403)				11,154.35
15	Amounts to be Provided (404-406)				97,010.69
20	TOTAL ASSETS AND OTHER DEBITS			5,321,508.27	108,165.04
LIABILITIES					
21	Payable to Other Funds (601-606)				
22	Due to Other Governments (611)				
23	Warrants Payable (620)				
24	Other Current Liabilities (621-679)				
27	Bonds Payable - Noncurrent (710)				
28	Notes Payable - Noncurrent (720)				
29	Lease Obligations Payable (730)				
30	Contracts and Judgments Payable (740-750)				
31	Compensated Absences Payable (760)				108,165.04
35	TOTAL LIABILITIES				108,165.04
FUND BALANCE/EQUITY					
49	Investments in General Fixed Assets (910-918)			5,321,508.27	
52	TOTAL FUND BALANCE/EQUITY			5,321,508.27	
53	TOTAL LIABILITIES AND FUND BALANCE			5,321,508.27	108,165.04



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01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	82,752.65	95,601.11
1190	Penalties and Interest on Taxes	632.73	2,048.79
1510	Interest Earnings	2,959.30	1,111.56
1900	Other Revenue from Local Sources	40.00	145.00
3110	Direct State Aid	472,097.04	483,316.52
3115	State Spec Ed Allowable Cost Pymt to Districts	34,278.39	35,304.96
3120	State Guaranteed Tax Base Aid	203,503.00	240,527.40
3440	State HB20/SB417 Prop Tax Reimb	10,582.63	4,258.30
3444	State School Block Grant	37,935.80	36,971.37
3460	Montana Oil and Gas Tax	10,135.46	4,395.43
6100	Material Prior Period Revenue Adjustments	0.00	1,721.01
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		854,917.00	905,401.45

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	346,346.65	372,301.23
2XX	Personal Services - Employee Benefits	49,720.57	77,329.95
3XX	Purchased Professional and Technical Services	50.00	0.00
4XX	Purchased Property Services	1,780.96	1,743.68
5XX	Other Purchased Services	931.76	1,000.00
6XX	Supplies and Materials	35,364.39	33,406.05
7XX	Property and Equipment Acquisition	244.97	0.00
21XX	Support Services - Students		
1XX	Personal Services - Salaries	63,850.44	66,849.00
2XX	Personal Services - Employee Benefits	7,973.38	11,550.48
3XX	Purchased Professional and Technical Services	2,333.54	2,466.27
5XX	Other Purchased Services	203.08	105.02
6XX	Supplies and Materials	3,516.96	1,113.98
810	Dues and Fees	85.00	0.00
222X	Educational Media Services		
1XX	Personal Services - Salaries	54,763.90	60,678.54
2XX	Personal Services - Employee Benefits	6,704.82	9,359.25
4XX	Purchased Property Services	3,247.73	2,369.71
5XX	Other Purchased Services	2,169.68	446.09
6XX	Supplies and Materials	22,619.56	17,599.74
810	Dues and Fees	0.00	32.00

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01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	24XX	Support Services - School Administration			
		1XX	Personal Services - Salaries	84,776.14	34,798.60
		2XX	Personal Services - Employee Benefits	7,097.19	6,833.75
		4XX	Purchased Property Services	1,288.00	1,300.00
		5XX	Other Purchased Services	801.36	968.27
		6XX	Supplies and Materials	6,656.51	5,743.96
		810	Dues and Fees	496.20	1,013.15
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	26,009.10	33,930.13
		2XX	Personal Services - Employee Benefits	4,396.89	7,418.42
		5XX	Other Purchased Services	600.51	654.10
		6XX	Supplies and Materials	764.10	1,313.07
	21XX	Support Services - Students			
		1XX	Personal Services - Salaries	8,886.00	9,426.00
		2XX	Personal Services - Employee Benefits	989.47	1,426.37
	62XX	Resources Transferred to Other School Districts or Cooper			
		920	Resources Transferred to Other School Districts or Cooper	2,226.25	2,234.79
310	Agriculture				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	19,510.62	0.00
		2XX	Personal Services - Employee Benefits	3,954.83	0.00
		4XX	Purchased Property Services	2,219.29	0.00
		6XX	Supplies and Materials	2,767.51	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	27,022.42	0.00
		2XX	Personal Services - Employee Benefits	3,213.12	0.00
		4XX	Purchased Property Services	70.00	0.00
		6XX	Supplies and Materials	2,080.82	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	30,093.10	0.00
		2XX	Personal Services - Employee Benefits	2,815.07	0.00
		4XX	Purchased Property Services	509.59	0.00
		6XX	Supplies and Materials	4,347.29	0.00



Trustees' Financial Summary

FY2002-03

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03 Blaine County

0031 Harlem H S

01 - General Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
360	Business/Marketing				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	26,480.72	0.00
		2XX	Personal Services - Employee Benefits	5,481.99	0.00
		6XX	Supplies and Materials	7,098.20	0.00
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	110,114.81
		2XX	Personal Services - Employee Benefits	0.00	20,370.13
		4XX	Purchased Property Services	0.00	3,207.66
		6XX	Supplies and Materials	0.00	11,443.64
420	Title I, Part A, Improving Basic Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	2,003.45
999	Undistributed				
	61XX	Operating Transfers to Other Funds			
		910	Operating Transfers to Other Funds	5,329.09	2,856.87
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				889,888.77	915,408.16



Trustees' Financial Summary

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03 Blaine County

0031 Harlem H S

01 - General Fund

Schedule of Changes Worksheet

Beginning Fund Balance						106,516.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						905,401.45	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						915,408.16	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						96,510.28	(5)



Trustees' Financial Summary

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10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	31,144.31	27,520.27
1190	Penalties and Interest on Taxes	126.33	416.01
1510	Interest Earnings	265.74	207.57
2220	County On-Schedule Trans Reimb	9,901.91	10,892.10
3210	State On-Schedule Trans Reimb	9,901.92	10,892.11
3440	State HB20/SB417 Prop Tax Reimb	2,395.34	1,045.74
3444	State School Block Grant	6,801.00	6,628.10
3460	Montana Oil and Gas Tax	2,167.49	1,689.62
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>62,704.04</u>	<u>59,291.52</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	2,100.00	2,600.00
2XX	Personal Services - Employee Benefits	283.84	8.64
25XX	Support Services - Business		
1XX	Personal Services - Salaries	1,497.72	1,460.00
2XX	Personal Services - Employee Benefits	338.38	477.26
27XX	Student Transportation Services		
1XX	Personal Services - Salaries	23,896.95	27,628.44
2XX	Personal Services - Employee Benefits	4,540.99	7,037.30
3XX	Purchased Professional and Technical Services	337.33	427.30
4XX	Purchased Property Services	1,819.12	5,154.91
5XX	Other Purchased Services	9,722.18	10,497.05
6XX	Supplies and Materials	9,880.04	8,497.83
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>54,416.55</u>	<u>63,788.73</u>



Trustees' Financial Summary

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0031 Harlem H S

10 - Transportation Fund

Schedule of Changes Worksheet

Beginning Fund Balance						21,649.59	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						59,291.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						63,788.73	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,152.38	(5)



Trustees' Financial Summary

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0031 Harlem H S

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	7,693.51	1,154.60
1190	Penalties and Interest on Taxes	57.90	155.85
1510	Interest Earnings	1,098.29	318.80
3440	State HB20/SB417 Prop Tax Reimb	1,101.19	2,336.86
3444	State School Block Grant	3,103.05	3,024.16
3460	Montana Oil and Gas Tax	1,121.62	448.49
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>14,175.56</u>	<u>7,438.76</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
27XX	Student Transportation Services		
7XX	Property and Equipment Acquisition	0.00	42,472.04
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>0.00</u>	<u>42,472.04</u>

Schedule of Changes Worksheet

Beginning Fund Balance		56,968.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		7,438.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		42,472.04	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00
			(4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00
			(4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		21,934.73	(5)



Trustees' Financial Summary

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03 Blaine County

0031 Harlem H S

13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	19.64	34.58
1190 Penalties and Interest on Taxes	13.03	24.19
1510 Interest Earnings	316.68	35.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	349.35	94.24

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
999 Undistributed		
9999 Undistributed		
971 Residual Equity Transfers Out	0.00	14,248.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	14,248.35

Schedule of Changes Worksheet

Beginning Fund Balance	14,154.11	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	94.24	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	14,248.35	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
Ending Fund Balance (1 + 2 - 3 + 4)	0.00	(5)



Trustees' Financial Summary

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14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	1,281.29	490.78
2240	County Retirement Distribution	167,389.25	180,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>168,670.54</u>	<u>180,990.78</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	62,201.66	57,187.15
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	9,520.23	9,939.98
222X	Educational Media Services		
	2XX Personal Services - Employee Benefits	7,955.47	8,550.46
23XX	Support Services - General Administration		
	2XX Personal Services - Employee Benefits	10,311.88	5,201.40
24XX	Support Services - School Administration		
	2XX Personal Services - Employee Benefits	16,613.44	12,321.80
25XX	Support Services - Business		
	2XX Personal Services - Employee Benefits	4,511.17	4,634.18
26XX	Operation and Maintenance of Plant Services		
	2XX Personal Services - Employee Benefits	9,759.28	11,534.27
27XX	Student Transportation Services		
	2XX Personal Services - Employee Benefits	5,371.62	6,146.21
280	Special Education - Local and State		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	7,080.90	8,526.20
21XX	Support Services - Students		
	2XX Personal Services - Employee Benefits	1,332.26	1,410.33
62XX	Resources Transferred to Other School Districts or Cooper		
	920 Resources Transferred to Other School Districts or Cooper	4,684.40	3,700.00
291	Federal Title I Grant - Educationally Deprived/Compensat		
1XXX	Instruction		
	2XX Personal Services - Employee Benefits	5,714.97	0.00



Trustees' Financial Summary

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03 Blaine County

0031 Harlem H S

14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
310	Agriculture				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	2,763.02	0.00
340	Family & Consumer Sciences				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,738.26	0.00
350	Technology Education/Industrial Arts				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	4,600.71	0.00
360	Business/Marketing				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	3,695.07	0.00
391	State Career & Technical Ed Entitlement - Agriculture				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	2,945.44
394	State Career & Technical Ed Entitlement - Family & Cons				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	3,788.39
395	State Career & Technical Ed Entitlement - Technology Ed/				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4,847.85
396	State Career & Technical Ed Entitlement - Office Occupati				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	4,461.56
471	GEAR UP				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	0.00	254.16
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		2XX	Personal Services - Employee Benefits	78.76	214.20
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		2XX	Personal Services - Employee Benefits	2,660.77	2,723.23



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14 - Retirement Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
720 School Sponsored Athletics		
35XX Extracurricular - Athletics		
2XX Personal Services - Employee Benefits	8,264.44	8,473.52
910 Food Services		
31XX Food Services		
2XX Personal Services - Employee Benefits	0.00	1,696.08
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	<u>170,858.31</u>	<u>158,556.41</u>

Schedule of Changes Worksheet

Beginning Fund Balance	42,367.96	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	180,990.78	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	158,556.41	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	64,802.33	(5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2003 Value
103 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	5,266.55
113 Transfer from Tuition	
9710 Residual Equity Transfers In	14,248.35
123 Indirect Cost Recovery	
4930 Federal Indirect Cost Recoveries/Aggregate of Reimbursements	24,489.96
130 Drug & Violence Prevention/MS	
4100 Federal Miscellaneous Grants - Direct from Feds	35,415.97
161 Bilingual Education	
4100 Federal Miscellaneous Grants - Direct from Feds	81,108.32
287 Drug & Violence Prevention/Middle School	
4100 Federal Miscellaneous Grants - Direct from Feds	47,483.72
310 Vo Ed Agriculture	
3900 State Career & Technical Ed Entitlement	1,562.00
313 Title I, Part A, Improving Basic Programs	
4200 Title I, Part A, Improving Basic Programs	40,478.00
323 Title I, Part A, Accountability	
4210 Title I, Part A, Accountability	20,728.55
329 Jobs for Montana Graduates	
3290 State - Other State Grants	484.52
340 Vo Ed Family & Consumer Science	
3900 State Career & Technical Ed Entitlement	357.00
350 Vo Ed Tech Ed/Industrial Arts	
3900 State Career & Technical Ed Entitlement	1,408.00
352 School Repair & Renovation - DOE	
4100 Federal Miscellaneous Grants - Direct from Feds	38,478.60
360 Vo Ed Business/Marketing	
3900 State Career & Technical Ed Entitlement	846.00
413 Bilingual Education - Program Development & Implem	
4100 Federal Miscellaneous Grants - Direct from Feds	107,411.48
473 GEAR UP	
4710 GEAR UP	36,000.00
602 21st Century Comm Learning	
4100 Federal Miscellaneous Grants - Direct from Feds	267,371.70
823 Vo Ed Carl D Perkins-Basic	
4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	17,968.00



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15 - Miscellaneous Programs Fund

Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	741,106.72
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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
103 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)	
1XXX Instruction	
2XX Personal Services - Employee Benefits	148.03
6XX Supplies and Materials	1,452.17
221X Improvement of Instruction Services	
5XX Other Purchased Services	3,666.35
103 Subtotal	5,266.55
113 Transfer from Tuition	
1XX Regular Education Programs - Elementary/Secondary	
1XXX Instruction	
6XX Supplies and Materials	11,170.16
123 Indirect Cost Recovery	
271 State and Federal Aggregate of Reimbursements/Indirect C	
25XX Support Services - Business	
1XX Personal Services - Salaries	9,724.50
2XX Personal Services - Employee Benefits	2,451.28
5XX Other Purchased Services	6,362.12
6XX Supplies and Materials	5,952.06
123 Subtotal	24,489.96
130 Drug & Violence Prevention/MS	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	15,947.15
2XX Personal Services - Employee Benefits	6,117.80
5XX Other Purchased Services	10,944.34
6XX Supplies and Materials	652.89
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	1,753.79
130 Subtotal	35,415.97



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
161 Bilingual Education	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	13,802.16
2XX Personal Services - Employee Benefits	5,804.99
5XX Other Purchased Services	18,775.55
6XX Supplies and Materials	40,015.18
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,710.44
	81,108.32
161 Subtotal	81,108.32
287 Drug & Violence Prevention/Middle School	
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	14,351.20
2XX Personal Services - Employee Benefits	4,730.33
5XX Other Purchased Services	23,776.89
6XX Supplies and Materials	2,274.27
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	2,351.03
	47,483.72
287 Subtotal	47,483.72
310 Vo Ed Agriculture	
391 State Career & Technical Ed Entitlement - Agriculture	
1XXX Instruction	
6XX Supplies and Materials	1,562.00
313 Title I, Part A, Improving Basic Programs	
420 Title I, Part A, Improving Basic Programs	
1XXX Instruction	
1XX Personal Services - Salaries	30,037.11
2XX Personal Services - Employee Benefits	8,437.44
6XX Supplies and Materials	2,003.45
	40,478.00
313 Subtotal	40,478.00



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15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
323 Title I, Part A, Accountability	
421 Title I, Part A, Accountability	
1XXX Instruction	
2XX Personal Services - Employee Benefits	842.37
3XX Purchased Professional and Technical Services	1,710.00
5XX Other Purchased Services	1,450.70
6XX Supplies and Materials	8,077.38
422 Title I, Part A, Improvement Grants	
1XXX Instruction	
1XX Personal Services - Salaries	8,648.10
323 Subtotal	20,728.55
329 Jobs for Montana Graduates	
329 State Miscellaneous Grants	
1XXX Instruction	
6XX Supplies and Materials	127.04
221X Improvement of Instruction Services	
5XX Other Purchased Services	357.48
329 Subtotal	484.52
340 Vo Ed Family & Consumer Science	
393 State Career & Technical Ed Entitlement - Health Occupati	
1XXX Instruction	
6XX Supplies and Materials	357.00
350 Vo Ed Tech Ed/Industrial Arts	
397 State Career & Technical Ed Entitlement - Trades & Indust	
1XXX Instruction	
6XX Supplies and Materials	1,408.00
352 School Repair & Renovation - DOE	
410 Miscellaneous Federal Grants Direct from Feds	
4XXX Facilities Acquisition and Construction Services	
4XX Purchased Property Services	18,094.50
7XX Property and Equipment Acquisition	20,384.10
352 Subtotal	38,478.60



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15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
360 Vo Ed Business/Marketing	
395 State Career & Technical Ed Entitlement - Technology Ed/	
1XXX Instruction	
6XX Supplies and Materials	846.00
413 Bilingual Education - Program Development & Implem	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
5XX Other Purchased Services	20,471.66
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	5,306.65
414 Federal Johnson O'Malley (JOM)	
1XXX Instruction	
1XX Personal Services - Salaries	50,790.32
2XX Personal Services - Employee Benefits	21,416.39
6XX Supplies and Materials	9,426.46
	107,411.48
413 Subtotal	
473 GEAR UP	
471 GEAR UP	
1XXX Instruction	
1XX Personal Services - Salaries	23,748.66
2XX Personal Services - Employee Benefits	8,163.39
5XX Other Purchased Services	2,000.00
6XX Supplies and Materials	2,087.95
	36,000.00
473 Subtotal	
602 21st Century Comm Learning	
410 Miscellaneous Federal Grants Direct from Feds	
1XXX Instruction	
1XX Personal Services - Salaries	154,701.54
2XX Personal Services - Employee Benefits	31,166.80
5XX Other Purchased Services	67,927.53
6XX Supplies and Materials	426.08
62XX Resources Transferred to Other School Districts or Cooper	
940 Indirect Costs	13,149.75



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2003 Value
602 Subtotal	267,371.70
823 Vo Ed Carl D Perkins-Basic	
451 Carl Perkins (Federal Vo-Ed) - Basic Grant	
1XXX Instruction	
6XX Supplies and Materials	17,968.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00 738,028.53

Schedule of Changes Worksheet

Beginning Fund Balance	0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	741,106.72 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	738,028.53 (3)
Increase/Decrease of Reserve for Inventories	
This Year 0.00 Less Last Year 0.00 (4a) 0.00	
Increase/Decrease of Reserve for Encumbrances	
This Year 0.00 Less Last Year 0.00 (4b) 0.00	
	0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	3,078.19 (5)



Trustees' Financial Summary

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15 - Miscellaneous Programs Fund

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
103 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	5,266.55	5266.55	.00
113 Transfer from Tuition	14,248.35	11170.16	3078.19
123 Indirect Cost Recovery	24,489.96	24489.96	.00
130 Drug & Violence Prevention/MS	35,415.97	35415.97	.00
161 Bilingual Education	81,108.32	81108.32	.00
287 Drug & Violence Prevention/Middle School	47,483.72	47483.72	.00
310 Vo Ed Agriculture	1,562.00	1562.00	.00
313 Title I, Part A, Improving Basic Programs	40,478.00	40478.00	.00
323 Title I, Part A, Accountability	20,728.55	20728.55	.00
329 Jobs for Montana Graduates	484.52	484.52	.00
340 Vo Ed Family & Consumer Science	357.00	357.00	.00
350 Vo Ed Tech Ed/Industrial Arts	1,408.00	1408.00	.00
352 School Repair & Renovation - DOE	38,478.60	38478.60	.00
360 Vo Ed Business/Marketing	846.00	846.00	.00
413 Bilingual Education - Program Development & Implem	107,411.48	107411.48	.00
473 GEAR UP	36,000.00	36000.00	.00
602 21st Century Comm Learning	267,371.70	267371.70	.00
823 Vo Ed Carl D Perkins-Basic	17,968.00	17968.00	.00
Total	741,106.72	738,028.53	3,078.19



Trustees' Financial Summary

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17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	0.02	0.81
1190	Penalties and Interest on Taxes	0.02	0.95
1340	Fees for Adult Education	325.00	340.00
1510	Interest Earnings	13.03	2.57
3440	State HB20/SB417 Prop Tax Reimb	0.00	434.94
3460	Montana Oil and Gas Tax	9.84	8.50
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>347.91</u>	<u>787.77</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
610	Adult Continuing Education Programs		
	1XXX Instruction		
	1XX Personal Services - Salaries	957.97	511.88
	2XX Personal Services - Employee Benefits	1.06	2.25
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>959.03</u>	<u>514.13</u>

Schedule of Changes Worksheet

Beginning Fund Balance				37.78	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				787.77	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				514.13	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				311.42	(5)



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18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	49.72	31.59
3260 State Driver's Education Reimbursement	2,008.90	3,645.26
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	2,058.62	3,676.85

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
1XX Personal Services - Salaries	2,045.00	253.44
2XX Personal Services - Employee Benefits	244.11	0.77
6XX Supplies and Materials	249.51	804.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,538.62	1,058.37

Schedule of Changes Worksheet

Beginning Fund Balance	2,949.44	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	3,676.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,058.37	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	5,567.92	(5)



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21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	235.65	83.16
5300	Operating Transfers from Other Funds	5,329.09	2,856.87
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>5,564.74</u>	<u>2,940.03</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
23XX	Support Services - General Administration		
	1XX Personal Services - Salaries	8,994.53	0.00
	2XX Personal Services - Employee Benefits	36.87	0.00
27XX	Student Transportation Services		
	1XX Personal Services - Salaries	748.93	0.00
	2XX Personal Services - Employee Benefits	37.67	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>9,818.00</u>	<u>0.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				6,937.31	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				2,940.03	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				0.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				9,877.34	(5)



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26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	20,982.71	6,096.44
1900	Other Revenue from Local Sources	17.95	0.00
4820	Federal Impact Aid - Title VIII	689,730.26	719,784.71
6100	Material Prior Period Revenue Adjustments	0.00	430.25
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>710,730.92</u>	<u>726,311.40</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
1XXX	Instruction		
1XX	Personal Services - Salaries	69,293.18	13,630.50
2XX	Personal Services - Employee Benefits	14,563.46	1,218.71
4XX	Purchased Property Services	5,517.30	450.00
6XX	Supplies and Materials	3,246.24	0.00
21XX	Support Services - Students		
3XX	Purchased Professional and Technical Services	864.89	1,398.63
221X	Improvement of Instruction Services		
5XX	Other Purchased Services	13,719.28	2,356.51
6XX	Supplies and Materials	848.96	587.27
222X	Educational Media Services		
6XX	Supplies and Materials	0.00	1,830.00
23XX	Support Services - General Administration		
1XX	Personal Services - Salaries	26,063.84	32,100.63
2XX	Personal Services - Employee Benefits	3,929.63	2,102.87
3XX	Purchased Professional and Technical Services	10,589.47	3,392.65
5XX	Other Purchased Services	17,339.78	10,389.05
6XX	Supplies and Materials	1,215.39	1,704.43
810	Dues and Fees	4,229.64	4,392.47
24XX	Support Services - School Administration		
1XX	Personal Services - Salaries	0.00	47,270.86
2XX	Personal Services - Employee Benefits	0.00	7,676.41
25XX	Support Services - Business		
1XX	Personal Services - Salaries	33,784.37	31,220.05
2XX	Personal Services - Employee Benefits	7,065.42	7,760.61
3XX	Purchased Professional and Technical Services	206.63	1,143.29
4XX	Purchased Property Services	540.54	7,041.18
5XX	Other Purchased Services	11,402.45	21,525.14
6XX	Supplies and Materials	1,306.18	6,613.41

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26 - Impact Aid Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary				
	25XX	Support Services - Business			
		810	Dues and Fees	88.50	53.42
	26XX	Operation and Maintenance of Plant Services			
		1XX	Personal Services - Salaries	69,169.00	86,868.94
		2XX	Personal Services - Employee Benefits	12,418.08	16,606.93
		3XX	Purchased Professional and Technical Services	20.00	20.00
		4XX	Purchased Property Services	79,614.07	68,727.94
		5XX	Other Purchased Services	1,000.00	1,526.40
		6XX	Supplies and Materials	16,073.17	14,085.81
	27XX	Student Transportation Services			
		1XX	Personal Services - Salaries	16,976.37	17,966.80
		2XX	Personal Services - Employee Benefits	1,099.48	1,081.28
		4XX	Purchased Property Services	905.59	4,150.48
		5XX	Other Purchased Services	1,437.36	3,508.00
		6XX	Supplies and Materials	5.25	267.64
	4XXX	Facilities Acquisition and Construction Services			
		4XX	Purchased Property Services	0.00	551.74
		7XX	Property and Equipment Acquisition	0.00	668,487.60
280	Special Education - Local and State				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	21,257.48	22,626.72
		2XX	Personal Services - Employee Benefits	2,426.45	3,207.45
291	Federal Title I Grant - Educationally Deprived/Compensat				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	7,561.00	0.00
		2XX	Personal Services - Employee Benefits	4,778.27	0.00
610	Adult Continuing Education Programs				
	1XXX	Instruction			
		1XX	Personal Services - Salaries	0.00	1,508.33
		2XX	Personal Services - Employee Benefits	0.00	6.63
710	School Sponsored Extracurricular Activities				
	34XX	Extracurricular - Activities			
		1XX	Personal Services - Salaries	21,421.20	22,588.04
		2XX	Personal Services - Employee Benefits	58.21	136.41
		3XX	Purchased Professional and Technical Services	0.00	875.00
		5XX	Other Purchased Services	7,295.06	2,179.41
		6XX	Supplies and Materials	852.75	1,246.30



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26 - Impact Aid Fund

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC	Program	Function	Object	2002 Value	2003 Value
720	School Sponsored Athletics				
	35XX	Extracurricular - Athletics			
		1XX	Personal Services - Salaries	59,662.07	57,923.80
		2XX	Personal Services - Employee Benefits	2,292.31	329.70
		3XX	Purchased Professional and Technical Services	200.00	7,650.67
		4XX	Purchased Property Services	0.00	1,280.84
		5XX	Other Purchased Services	31,878.81	28,543.53
		6XX	Supplies and Materials	34,285.95	26,668.82
		7XX	Property and Equipment Acquisition	120,739.96	0.00
		810	Dues and Fees	3,220.00	2,760.00
910	Food Services				
	31XX	Food Services			
		1XX	Personal Services - Salaries	0.00	11,619.19
		2XX	Personal Services - Employee Benefits	0.00	4,174.22
		4XX	Purchased Property Services	1,041.46	1,623.01
		5XX	Other Purchased Services	0.00	415.64
		6XX	Supplies and Materials	37,627.20	53,419.16
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>781,131.70</u>	<u>1,340,490.52</u>



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26 - Impact Aid Fund

Schedule of Changes Worksheet

Beginning Fund Balance						1,015,280.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						726,311.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,340,490.52	(3)
Increase/Decrease of Reserve for Inventories							
This Year	0.00	Less Last Year	0.00	(4a)		0.00	
Increase/Decrease of Reserve for Encumbrances							
This Year	0.00	Less Last Year	0.00	(4b)		0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						401,100.96	(5)



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28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1510 Interest Earnings	42.07	1.86
3281 State Technology Aid	226.69	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	268.76	1.86

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	2,300.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	2,300.00	0.00

Schedule of Changes Worksheet

Beginning Fund Balance	155.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	1.86	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	0.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	157.24	(5)



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29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1510	Interest Earnings	0.00	15.33
3282	State Flexibility Fund Allocation	0.00	3,293.43
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	3,308.76

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
1XXX Instruction		
6XX Supplies and Materials	0.00	1,245.01
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	0.00	1,245.01

Schedule of Changes Worksheet

Beginning Fund Balance		0.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In		3,308.76	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out		1,245.01	(3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00		
Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00		
Less Last Year	0.00	(4b)	0.00
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)		2,063.75	(5)



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50 - Debt Service Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue		2002 Value	2003 Value
1110	District Tax Levy	276.29	179.22
1190	Penalties and Interest on Taxes	23.80	59.48
1510	Interest Earnings	75.40	12.56
3440	State HB20/SB417 Prop Tax Reimb	234.68	0.00
3444	State School Block Grant	1,202.30	1,171.73
3460	Montana Oil and Gas Tax	749.28	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,561.75</u>	<u>1,422.99</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object		2002 Value	2003 Value
1XX	Regular Education Programs - Elementary/Secondary		
51XX	General Obligation Bonds, Special Assessments and Intere		
830	Special Assessments	7,000.00	1,300.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:		<u>7,000.00</u>	<u>1,300.00</u>

Schedule of Changes Worksheet

Beginning Fund Balance				1,154.02	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				1,422.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,300.00	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				1,277.01	(5)



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61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1110 District Tax Levy	0.00	7.49
1190 Penalties and Interest on Taxes	0.00	9.06
1510 Interest Earnings	113.03	37.96
3440 State HB20/SB417 Prop Tax Reimb	0.00	4,159.94
3460 Montana Oil and Gas Tax	94.17	81.30
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	207.20	4,295.75

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
1XX Regular Education Programs - Elementary/Secondary		
4XXX Facilities Acquisition and Construction Services		
4XX Purchased Property Services	7,036.35	2,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	7,036.35	2,800.00

Schedule of Changes Worksheet

Beginning Fund Balance	2,588.54	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	4,295.75	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,800.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
		0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)	4,084.29	(5)



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84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:

PRC Revenue	2002 Value	2003 Value
1XXX Revenues from Student Activities	134,693.14	117,197.54
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:	134,693.14	117,197.54

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:

PRC Program Function Object	2002 Value	2003 Value
7XX Extracurricular Athletics and Activities		
3XXX Operation of Non-Educational Services		
XXX Student Extracurricular	122,377.79	119,742.11
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:	122,377.79	119,742.11

Schedule of Changes Worksheet

Beginning Fund Balance	38,526.48	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	117,197.54	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	119,742.11	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	35,981.91	(5)



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Fund	Account	Description	2002 Value	2003 Value
XX	XXX 26XX	41X Energy Utility Services	50,369.31	46,928.07
XX	XXX 4XXX	710 Land	0.00	0.00
XX	XXX 4XXX	715 Land Improvements	0.00	0.00
XX	XXX 4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX	725 Major Construction Services	0.00	688,871.70
XX	XXX 4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX 4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX	561 Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	20,317.92
b. Related Services Block Grant Entitlement	.00
c. Total Entitlements Subject to Reversion	20,317.92

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	6,772.08
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	29,257.62
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	82,237.05
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, this amount will be used to help fund next year's special education allowable cost entitlement. Record the reversion as deferred revenue in this fiscal year so that fund balance is not overstated or incorrectly reappropriated. This year's special education reversion is used to reduce next year's Special Education Allowable Cost Payment.

All MAEFAIRS filers and paper filers must record the following adjusting entry in your General Fund as of 06/30:

<u>General Ledger</u>	<u>Debit</u>	<u>Credit</u>
X01-402 Revenue	0.00	
X01-680 Deferred Revenue		0.00

A Special Education Reversion Amount greater than zero on line (g) above reduces revenue 3115-State Special Education Allowable Cost Payment to Districts recorded in the Trustees' Financial Summary (TFS) General Fund (Fund 01). MAEFAIRS records the reduction of special education revenue on the TFS, however, paper filers must make the following adjusting entry on their books.

Subsidiary Ledger

X01-3115 Special Education Allowable	0.00
--------------------------------------	------

Columnar accounting systems should reduce the amount reported in the Special Education Allowable revenue source (3115) shown in (g) and establish a new column for Deferred Revenue.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.



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Program	Function	Object	Fund 01	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	33,930.13	0.00	0.00	22,626.72
280	1XXX	2XX	7,418.42	0.00	0.00	3,207.45
280	1XXX	3XX	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00
280	1XXX	5XX	654.10	0.00	0.00	0.00
280	1XXX	6XX	1,313.07	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00
280	21XX	1XX	9,426.00	0.00	0.00	0.00
280	21XX	2XX	1,426.37	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00
280	62XX	920	2,234.79	0.00	0.00	0.00
Totals			56,402.88	0.00	0.00	25,834.17 82,237.05



Trustees' Financial Summary

FY2002-03

Submit ID: 0031-317118060000

03 Blaine County

0031 Harlem H S

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.

** Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported on the October Annual Data Collection report (ADC) for FY03.*